



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 238

Shillong, Friday, August 9, 2019

18th Sravana, 1941 (S. E.)

PART-IV

GOVERNMENT OF MEGHALAYA

LAW (B) DEPARTMENT

NOTIFICATION

The 9th August, 2019.

No.LL(B).170/84/66. - The Meghalaya Electricity Duty (Amendment) Ordinance, 2019 (Ordinance No. 3 of 2019) is hereby published for general information.

MEGHALAYA ORDINANCE NO. 3 OF 2019.

Promulgated by the Governor on the 6th August, 2019.

Published in the Gazette of Meghalaya Extra-Ordinary issue dated 9th August, 2019.

THE MEGHALAYA ELECTRICITY DUTY (AMENDMENT) ORDINANCE, 2019

AN ORDINANCE

further to amend and clarify the Meghalaya Electricity Duty Act, (as adapted from the Assam Electricity Act No. XXX of 1964 and amended by Meghalaya) and to validate certain actions;

Whereas under Article 246 read with entry 53 of List II of the Constitution of India, the States have the plenary power to impose taxes on the consumption or sale of electricity; and

Whereas in the year 1964, the composite State of Assam enacted the Assam Electricity Duty Act, 1964 [which became effective in the full fledged State of Meghalaya *vide* the North Eastern Areas (Reorganisation) Act, 1972 (Central Act No. 81 of 1971) with certain modification and adaptations made by the Meghalaya Taxation Laws (Modifications) Act,

1972 (Meghalaya Act No. 1 of 1973) hereinafter referred to as "the principal Act in order to levy a duty on the consumption of sale of electricity; and

Whereas in the preamble of the principal Act, it has been unequivocally stated that it has been enacted to levy a duty on the sale or consumption of electricity; and

Whereas under clause (c) of sub-section (1) of section 3 of the principal Act provides for levy of duty on captive consumption of electricity, i.e. on the consumption of electricity by a person generating it for own use or consumption; and

Whereas under sub-section (3) of section 3 of the principal Act stipulates that the electricity duty under Section 3 shall be computed and levied on the basis of the monthly consumption as shown in the electricity consumption meter; and

Whereas the levy of electricity duty under clause (c) of sub-section (1) of section 3 is and has always been on the consumption of electricity by a person generating it for own use or consumption; and

Whereas the consumption of electricity by the same person who generates it would be liable to be taxed under the statutory provisions enacted in terms of Entry 53 of List II of the Constitution of India; and

Whereas in a recent judicial pronouncement, it has been held by the Hon'ble High Court of Gauhati, that under clause (c) under sub-section (1) of Section 3 of the Assam Electricity Duty Act 1964 (which was adapted and amended by Meghalaya as stated above) is ultra vires the Constitution of India and is beyond the legislative competence of the State; and

Whereas the Meghalaya Electricity Duty Act has been challenged in the Hon'ble High Court of Meghalaya and it is apprehended that the Hon'ble High Court may take a similar stance; and

Whereas it has become necessary to clarify beyond all doubts and declare that the levy of electricity duty under clause (c) of sub-section (1) of section 3 read with sub-section (3) is and has always been on the consumption of electricity by the person generating it for own consumption; and

Whereas as a matter of abundant caution, it has also become necessary to validate all actions taken in terms of clause (c) of sub-section (1) of section 3 of the principal Act;

Whereas, the Legislature of the State of Meghalaya is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution, the Governor is pleased to promulgate in the Seventieth Year of the Republic of India, the following Ordinance :-

- Short title and Commencement.** 1. (1) This Ordinance may be called the Meghalaya Electricity Duty (Amendment & Validation) Ordinance, 2019.
- (2) It shall come into force with effect from the 19th April, 2019.
- Amendment of Section 3.** 2. In the Meghalaya Electricity Duty Act (as adapted from Assam Electricity Act, No. XXX, of 1964) Act, the existing Clause (c) of sub-section (1) of Section (3), the following shall be deemed to have been substituted with effect from the 21st Day of January, 1972, namely:-
- "(c) Consumed by any person or any organization generating energy".
- Validation.** 3. Notwithstanding anything contained in any judgment, decree or order of any court or other authority to the contrary, electricity duty levied or collected as the electricity duty under the Meghalaya Electricity Duty Act, (adapted in Assam Electricity Act, No. XXX of 1964) as amended from time to time, and all actions taken, things done, rules made, notifications issued or purported to have been taken, done, made or issued under the said Act shall, for all purposes, be deemed to be and to have always been validly levied, collected, taken, done, made or issued under, the provisions of this Act, as if this Act were enforced at all material times and accordingly,-
- (a) no suit or other proceeding shall be maintained or continued in, or before any Court, tribunal or other authority for the refund of any amount received or realized by way of such electricity duty;
- (b) no Court, tribunal or other authority shall enforce any decree or order directing the refund of any amount received or realized by way of such electricity duty;

(c) any proceeding, act or thing which could have been validly taken, continued or done for the levy or collection of such electricity duty at any time under the provisions of the said Act but which not had been taken, continued or done, may be taken, continued or done.

Dated Raj Bhavan,
Shillong, the 6th August, 2019.



TATHAGATA ROY,
Governor of Meghalaya.

Dated Shillong,
The 9th August, 2019.

A. K. SANGMA,
Additional Secretary
to the Government of Meghalaya,
Law Department.



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PART-IV

GOVERNMENT OF MEGHALAYA

LAW (B) DEPARTMENT

NOTIFICATION

The 9th August, 2019.

No.LL(B).62/90/369. - The Court Fees (Meghalaya Amendment) Ordinance, 2019 (Ordinance No. 4 of 2019) is hereby published for general information.

MEGHALAYA ORDINANCE NO. 4 OF 2019.

Promulgated by the Governor on the 6th August, 2019.

Published in the Gazette of Meghalaya Extra-Ordinary issue dated 9th August, 2019.

THE COURT FEES (MEGHALAYA AMENDMENT) ORDINANCE, 2019

AN

ORDINANCE

to further amend the Court Fees Act, 1870 in its application to the State of Meghalaya.

Whereas, the Legislature of the State of Meghalaya is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the power conferred under clause (1) of Article 213 of the Constitution, the Governor is pleased to promulgate in the Seventieth year of the Republic of India the following Ordinance, namely,-

Short title and commencement.

1. (1) This Ordinance may be called the Court Fees (Meghalaya Amendment) Ordinance, 2019.

(2) It shall be deemed to have come into force with effect from 19th April, 2019.

**Amendment of
Section 25A of
the Court Fees
Act of 1870.**

2. In Section 25A of the Court Fees Act, 1870 the following shall be amended, namely,-

(a) In sub-clause (ii) of clause (a) in between the words "Treasury or Sub-Treasury and 'and shall', the following new words "or by way of e-payment, in the manner as prescribed by rules" shall be inserted.

(b) After sub-clause (ii) of clause (a) the following new proviso shall be added, namely,-

"Provided that where court fee is paid by e-payment, the officer competent to cancel stamps shall verify the genuine payment and after satisfying himself that the court fee is paid, shall lock the entry in the computer and make an endorsement under his signature on the documents that the court fee is paid and the entry is locked".

Dated Raj Bhavan,
Shillong, the 6th August, 2019.



TATHAGATA ROY,
Governor of Meghalaya.

Dated Shillong,
The 9th August, 2019.

A. K. SANGMA,
Additional Secretary
to the Government of Meghalaya,
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PART-IV

GOVERNMENT OF MEGHALAYA

LAW (B) DEPARTMENT

NOTIFICATION

The 9th August, 2019.

No.LL(B).16/2015/47. - The Meghalaya Building and other Construction Workers' Welfare Board Ordinance, 2019 (Ordinance No. 5 of 2019) is hereby published for general information.

MEGHALAYA ORDINANCE NO. 5 OF 2019.

Promulgated by the Governor on the 6th August, 2019.

Published in the Gazette of Meghalaya Extra-Ordinary issue dated 9th August, 2019.

THE MEGHALAYA BUILDING AND OTHER CONSTRUCTION WORKERS' WELFARE BOARD ORDINANCE, 2019

AN ORDINANCE

An Ordinance to provide for the constitution of Welfare Board to promote welfare of labour in the State of Meghalaya and for other matters connected therewith or incidental thereto.

Whereas, the Legislative Assembly of Meghalaya is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the power conferred by clause (1) of Article 213 of the Constitution of India, I Shri Tathagata Roy Governor of Meghalaya am pleased to promulgate in the Seventieth Year of the Republic of India the following Ordinance, namely, -

CHAPTER I PRELIMINARY

**Short title, extent
and
commencement.**

1. (1) This Ordinance may be called the Meghalaya Building and Other Construction Workers' Welfare Board Ordinance, 2019.

(2) It shall come into force with effect from 19th April, 2019.

Definitions.

2. In this Ordinance, unless the context otherwise requires,-

(a) "Board" means the Meghalaya Building and Other Construction Workers' Welfare Board established under Section 5;

(b) "building or other construction work" means the construction, alteration, repairs, maintenance or demolition, of or, in relation to, buildings, streets, roads, railways, tramways, airfields, irrigation, drainage, embankment and navigation works, flood control works (including storm water drainage works), generation, transmission and distribution of power, water works (including channels for distribution of water), oil and gas installations, electric lines, wireless, radio, television, telephone, telegraph and overseas communications, dams, canals, reservoirs, watercourse, tunnels, transmissions towers and such other works as may be specified in this behalf by the appropriate Government, by notification but does not include any building or other construction work to which the provisions of the Factories Act, 1948 (63 of 1948), or the Mines Act, 1952 (35 of 1952), apply;

- (c) “building worker” means a person who is employed to do any skilled, semi-skilled or unskilled, manual, supervisory, technical or clerical work for hire or reward, whether the terms of employment be expressed or implied, in connection with any building or other construction work but does not include any such person-
- (i) Who is employed mainly in a managerial or administrative capacity; or
 - (ii) Who, being employed in a supervisory capacity, draws wages exceeding one thousand six hundred rupees per mensem or exercises, either by the nature of the duties attached to the office or by reason of the powers vested in him, functions mainly of a managerial nature;
- (d) “Chairman” means the Chairman of the Board;
- (e) “contractor” means a person who undertakes to produce a given result for any establishment, other than a mere supply of goods or articles of manufacture , by the employment of building workers or who supplies building workers for establishment; and includes a sub-contractor;
- (f) “employer”, in relation to an establishment, means the owner thereof, and includes,-
- (i) In relation to a building or other construction work carried on by or under the authority of any department of the Government, directly without any contractor, the authority specified in this behalf, or where no authority is specified, the head of the department;
 - (ii) In relation to a building or other construction work carried on by or on behalf of a local authority or other establishment, directly without any contractor, the chief executive officer of that authority or establishment;
 - (iii) In relation to a building or other construction work carried on by or through

a contractor, or by employment of building workers supplied by a contractor, the contractor;

- (g) “establishment” means any establishment belonging to, or under the control of, Government, anybody corporate or firm, an individual or association or other body of individuals which or who employs building workers in any building or other construction work; and includes an establishment belonging to a contractor, but does not include an individual who employs such workers in any building or construction work in relation to his own residence the total cost of such construction not being more than rupees ten lakhs;
- (h) “Fund” means the Meghalaya Building & Other Construction Workers’ Welfare Fund constituted under Section 3 of this Ordinance;
- (i) “Gazette” means the Gazette of Meghalaya;
- (j) “Government” means the State Government of Meghalaya;
- (k) “member” means the member of the Board;
- (l) “notification” means a notification published in the Official Gazette;
- (m) “Ordinance” means the Meghalaya Building and Other Construction Workers’ Welfare Board Ordinance, 2019;
- (n) “prescribed” means prescribed by rules;
- (o) “regulation” means the regulations made by the Board under the rules of this Ordinance; and
- (p) “rules” means the rules made under this Ordinance;

CHAPTER-II
THE ADVISORY COMMITTEES AND EXPERT
COMMITTEES

**State Advisory
Committee.**

3. (1) The Government shall constitute a committee to be called the State Building and Other Construction Workers' Advisory Committee (hereinafter referred to as the State Advisory Committee) to advise the State Government on such matters arising out of the administration of this Ordinance as may be referred to it.

(2) The State Advisory Committee shall consist of-

- (a) A Chairperson to be appointed by the State Government;
- (b) Two members of the State Legislature to be elected from the State Legislature-members;
- (c) A member to be nominated by the Central Government;
- (d) The Chief Inspector-member, ex officio;
- (e) Such number of other member, not exceeding eleven, but not less than seven, as the State Government may nominate to represent the employers, building workers, associations of architects, engineers, accident insurance institutions and any other interests which, in the opinion of the State Government, ought to be represented on the State Advisory Committee.

(3) The number of persons to be appointed as member from each of the categories specified in clause (e) of sub-section (2), the term of office and other conditions of service of, the procedure to be followed in the discharge of their functions by, and the manner of filling vacancies among, the members of State Advisory Committee shall be such as may be prescribed:

Provided that the number of members nominated to represent the building workers shall not be less than the number of members nominated to represent the employers.

Expert Committee.

4. (1) The appropriate Government may constitute one or more expert committees consisting of persons specially qualified in building or other construction work for advising the Government for making rules under this Ordinance.

(2) The members of the expert committee shall be paid by such fees and allowances for attending the meetings of the committee as may be prescribed:

Provided that no fee or allowances shall be payable to a member who is an officer of Government or of anybody corporate established by or under any law for the time being in force.

CHAPTER- III ESTABLISHMENT OF THE BOARD

Constitution of the Board.

5. (1) The Government shall, by notification, for the purposes of this Ordinance, establish a Board by the name of Meghalaya Building and Other Construction Workers' Welfare Board.

(2) The Board shall be a body corporate having perpetual succession and with a power, subject to the provisions of this Ordinance, to acquire, hold and dispose of property, both common seal with power, subject to the provisions of this Ordinance, to acquire, hold and dispose of property, both movable and immovable, and enter into contract and may, by the said name, sue and be sued.

Members of the Board.

6. (1) The Board shall consist of-

Official Members:

- (i) a Chairperson, who shall be appointed by the Government not below the rank of Principal Secretary to the Government of Meghalaya, Labour Department;
- (ii) a member to be nominated by the Central Government;
- (iii) not more than five members representing the State Government of whom one shall be a representative of Finance Department, one shall be representative of Law Department and one shall be representative of Labour Department as a Secretary and *ex-officio*.

Non-Official Members:

- (iv) not more than five persons representing the building and other construction workers nominated by the State Government;
- (v) not more than five persons from among the employers/Union/Association of construction and other building workers nominated by the State Government;
- (vi) One member of the Board shall be a woman.

(2) The members constituting the Board shall be notified in the official Gazette.

(3) The term of office of the members except the Chairman and *ex-Officio* members of the Board shall be such as may be prescribed from the date on which their names are notified under sub-section (2).

(4) The allowances, if any, payable to the members of the Board other than the *ex-officio* members and the number and conditions of nomination of the representatives of the employers and employees, shall be such as may be prescribed.

Disqualification for appointment as a member of the Board.

7. (1) No person shall be nominated as, or continue to be, a member of the Board who is –

- (a) a salaried official of the Board; or
- (b) at any time has been, adjudged insolvent or has suspended payment of his debts or has compounded with his creditors; or
- (c) found to be of unsound mind; or
- (d) has been, convicted, convicted of any offence involving moral turpitude, unless such conviction has been set aside; or
- (e) in arrears or any sum due to the Board.

(2) The Government may remove from office any nominated member who is, or has become, subject to any of the disqualifications mentioned in sub-section (1) of Section 6:

Provided that, before taking action under this sub-

section, the member concerned, shall be given an opportunity to make his representation against the action proposed.

Resignation of office by members and filling up of casual vacancies.

8. (1) A nominated member may resign his office by giving notice thereof in writing to the Government and on the resignation being accepted, he shall be deemed to have vacated his office as such.

(2) A casual vacancy in the office of a nominated member shall be filled by nomination of another person from the concerned category and a member so nominated shall hold office for the unexpired portion of the term of the office of his predecessor.

(3) No Act or proceeding of the Board shall be invalid on the ground merely of the existence of any vacancy in, or any defect in the constitution of the Board.

Secretary to Board.

9. (1) The Secretary of the Board shall be its Chief Executive Officer.

(2) The Secretary shall, with the approval of the Chairperson issue notice to convene meeting of the Board and keep the record of minutes and shall necessary steps for carrying out the decisions of the Board.

Appointment of Officers and staffs of the Board.

10. (1) The Board may, with the prior concurrence of the State Government, appoint an officer of the Government not below the rank of a Labour Commissioner of the Labour Department as Secretary of the Board.

(2) The Board shall, have powers to appoint such officers and staffs as it thinks fit to carry out its functions under this Ordinance to supervise and control the activities of any other financed from the Fund.

(3) Service Rules which defines all Service Conditions for the Board employees shall be framed.

Meetings of the Board.

11. (1) The Board shall ordinarily meet once in two months:

Provided that the Chairperson shall within fifteen

days of the receipt of a requisition in writing from not less than one third of the members of the Board, call a meeting thereof.

(2) Notice intimating the date, time and venue of every meeting together with a list of business to be transacted at the meeting shall be sent by registered post or by special messenger to each member fifteen days before the meeting:

Provided that when the Chairperson calls a meeting for considering any matter which in his operation is urgent, notice of not less than three days shall be deemed sufficient.

CHAPTER IV REGISTRATIONS OF ESTABLISHMENTS AND BUILDING WORKERS AS BENEFICIARIES

**Appointment of
registering
officers.**

12. The Government may, by order notified in the Official Gazette,-

- (a) Appoint such persons, being Gazetted Officers of Government, as it thinks fit, to be the registering officers for the purposes of this Ordinance; and
- (b) Define the limits within which a registering officer shall exercise the powers conferred on him by or under this Ordinance.

**Registration of
establishments.**

13. (1) Every employer or contractor shall,-

- (a) In relation to an establishment to which this Ordinance applies on its commencement, within a period from such commencement; and
- (b) In relation to any other establishment to which this Ordinance may be applicable at any time after such commencement, within a period of sixty days from the date on which this Ordinance becomes applicable to such establishment, make an application to the registering officer for the registration of such establishment:

Provided that the registering officer may

entertain any such application after the expiry of the periods aforesaid, if he is satisfied that the applicant was prevented by sufficient cause from making the application within such period.

(2) Every application under sub-section (1) shall be in such form and shall contain such particulars and shall be accompanied by such fees as may be prescribed.

(3) After the receipt of an application under sub-section(1), the registering officer shall register the establishment and issue a certificate of registration to the employer thereof in such form and within such time and subject to such conditions as may be prescribed.

(4) Where, after the registration of an establishment under this section, any change occurs in the ownership or management or other prescribed particulars in respect of such establishment, the particulars regarding such change shall be intimated by the employer to the registering officer within thirty days of such change in such form as may be prescribed.

Manner of making application for registration of establishments.

14.(1) The application referred to in sub-section (1) of Section 13 shall be made in such form as may be prescribed to the Registering Officer of the areas appointed under Section 12 in which the building or other construction work is to be carried on by the establishment.

(2) Every application referred to under sub-section (1) shall be accompanied by a Treasury Challan showing payment of the fees for the registration of the establishment.

Grant of certificate of registration.

15. (1) The Registering Officer, after receiving application under sub-section (1) of Section 14 shall register an establishment and issue a certificate of registration of the applicant within such days as may be prescribed. The certificate of registration to be granted by the Registering

Officer shall be in such form as such as may be specified in the Rules.

(2) The Registering Officer shall maintain a register in such form as may be prescribed showing the particulars of establishments in relation to which certificates of registration have been issued by him.

(3) If, in relation to an establishment, any change occurs in the ownership or management or other particulars specified in the certificate of registration, the employer of the establishment shall intimate the Registering Officer within such days as may be prescribed, the date and particulars of such change, and the reasons thereof.

Fees.

16. The fees to be paid for grant of a certificate of registration under Section 15 shall be as such as may be prescribed.

Registration of building workers as beneficiaries.

17. Every building worker who has completed 18 years of age but has not completed 60 years of age and who is not a member in any other welfare fund established under any law for the time being in force and who has completed 90 days of service as a building worker in the year immediately preceding shall be eligible for registration as a beneficiary under this Ordinance.

**CHAPTER V
SCHEMES OF THE BOARD**

Power and duties of the Board to undertake welfare Schemes.

18. (1) The Board may-

- (a) Provide immediate assistance to a beneficiary in case of accident;
- (b) Make payment of pension to the beneficiaries who have completed the age of sixty years;
- (c) Sanction loans for construction of a house not exceeding such amount and on such terms and conditions as may be prescribed;
- (d) Pay such amount in connection with premia for Group Insurance Scheme of the

beneficiaries as it may deem fit;

- (e) Give such financial assistance for the education of children of the beneficiaries as may be prescribed;
- (f) Meet such medical expenses for treatment of major ailments of a beneficiary or, such dependant, as may be prescribed;
- (g) Make payment of maternity benefit to the female beneficiaries; and
- (h) Make provision and improvement of such other welfare measures and facilities as may be prescribed.

(2) The Board may grant loan or subsidy to a local authority or an employer in aid of any scheme approved by the State Government for the purpose connected with the welfare of building workers in any establishment.

(3) The Board may pay annually grants-in-aid to a local authority or to an employer who provides to the satisfaction of the Board welfare measures and facilities of the standard specified by the Board for the benefit of the building workers and the members of their family, so, however, that the amount payable as grants-in-aid to any local authority or employer shall not exceed-

- (a) The amount spent in providing welfare measures and facilities as determined by the State government or any person specified by it in this behalf, or
- (b) Such amount as may be prescribed, whichever is less:

Provided that no grants-in-aid shall be payable in respect of any such welfare measures and facilities where the amount spent thereon determined as aforesaid is less than the amount prescribed in this behalf.

Power of Board to take up schemes.

19. The Board, may, carry out new schemes as directed by the Government of India from time to time under relevant Sections of the Ordinance. Further, the Board

may take up new schemes within the ambit of the Ordinance for the welfare of building and other construction workers. However, amendment to the Rules shall be carried out as may be prescribed.

CHAPTER VI BOARD'S FUND

Constitution of Fund.

20. (1) The Board shall be constituted a fund to be called the Meghalaya Building & Other Construction Workers' Welfare Fund and there shall be credited thereto-

- (a) Any grants and loan made to the Board by the Central Government;
- (b) All contributions made by the beneficiaries; and
- (c) All sums received by the Board from such other sources as may be decided by the Central Government.

(2) The Fund shall be applied for meeting-

- (a) Expenses of the Board in the discharge of its functions under Section 20 of this Ordinance;
- (b) Salaries, allowances and other remuneration of the members, officers and other employees for the Board; and
- (d) Expenses on objects and for purposes authorised by the Board.

(3) The Board shall, in any financial year, incur expenses towards salaries, allowances and other remuneration to its members, officers and other employees and for meeting the other administrative expenses not exceeding 5 (five) percent of its total expenses during that financial year.

Benefits of the Fund.

21. Subject to the provisions of this Ordinance, every building worker registered as a beneficiary under this Ordinance shall be entitled to the benefits provided by the Board from its Fund under this Ordinance.

Contribution to the Fund.

22. (1) A beneficiary of the fund shall contribute to the fund at such rate as may be prescribed. This contribution shall be remitted in advance once in three months in any of the banks specified by the Board in the district in which the member resides.

(2) If a beneficiary commits defaults in the payment of contribution continuously for period of one year, he shall cease to be a beneficiary of the Fund. However, with the permission of the Secretary or an officer authorized by him in this behalf the membership may be resumed on repayment of arrears of contribution with a fine at such rates as may be prescribed subject to the condition that such resumption shall not be allowed more than twice.

(3) If a beneficiary is unable to pay his contribution monthly due to any financial hardships, the Board, may, waive the payment of contribution for a period not exceeding three months at a time.

CHAPTER VII LEVY AND COLLECTION OF CESS

Levy and collection of cess.

23. (1) There shall be levied and collected a cess for the purposes of this Ordinance at such rate not exceeding two per cent, but not less than one per cent, of the cost of construction incurred by an employer, as the Central Government, may, by notification in the Official Gazette, from time to time specify.

(2) The cess levied under sub-section (1) shall be collected from every employer in such manner and at such time, including deduction at source in relation to a building or other construction work of a Government or a public sector undertaking or advance collection through a local authority where an approval of such building or other construction work by such locality is required, as may be prescribed.

(3) The proceeds of the cess collected under sub-section (2) shall be paid by the local authority or the State Government collecting the cess to the Board after deducting the cost of collection of such cess not exceeding one percent of the amount collected.

(4) Notwithstanding anything contained in sub-section (1) or sub-section (2), the cess leviable under this Act including payment of such cess in advance may, subject to final assessment to be made, be collected at a

uniform rate or rates as may be prescribed on the basis of the quantum of the building or other construction work involved.

Furnishing of returns.

24. (1) Every employer shall furnish return to such officer or authority, in such manner and at such time as may be prescribed.

(2) If any person carrying on the building or other construction work, liable to pay the cess under Section 23, fails to furnish any return under sub-section (1), the officer or the authority shall give a notice requiring such person to furnish such return before such date as may be specified in the notice.

Assessment of cess.

25. (1) The officer or authority to whom or to which the return has been furnished under Section 21 shall, after making or causing to be made such inquiry as he or it thinks fit and after satisfying himself or itself that the particulars stated in the return are correct, by order, assess the amount of cess payable by the employer.

(2) If the return has not been furnished to the officer or authority under sub-section (2) of Section 24, he or it shall, after making or causing to be made such inquiry as he or it thinks fit, by order, assess the amount of cess payable by the employer.

(3) An order of assessment made under sub-section (1) or sub-section (2) shall specify the date within which the cess shall be paid by the employer.

Power to exempt.

26. Notwithstanding anything contained in this Ordinance, the Government may, by notification in the Official Gazette, exempt any employer or class of employers in a State from the payment of cess payable under this Ordinance where such cess is already levied and payable under any corresponding law in force in the State.

Interest payable on delay in payment of cess.

27. If any employer fails to pay any amount of cess payable under Section 23 within the time specified in the order of assessment, such employer shall be liable to pay interest on the amount to be paid at the rate of two per cent, for every month or part of a month comprised in the period from the date on which such payment is due till such amount is actually paid.

CHAPTER VIII
Finance, Accounts and Audit of the Board

- Power of Board to borrow.** 28. Subject to the other provisions of this Ordinance, the Board may, from time to time with the previous sanction of the Government, and subject to such conditions as may be specified by the Government in this behalf, borrow any sum required for the purposes of this Ordinance.
- Budget.** 29. The Board shall prepare, in such form and at such time each financial year, as may be prescribed, its budget for the next financial year, showing the estimated receipts and expenditure of the Board and forward the same to the State Government and the Central Government.
- Annual Report.** 30. The Board shall prepare, in such form and at such time each financial year as may be prescribed, its annual report, giving full account of its activities during the previous financial year, and submit a copy thereof to the State Government and the Central government.
- Accounts and Audit.** 31. (1) The Board shall cause to be maintained proper books of accounts and such other records as rules may require and shall prepare in accordance with the rules a statement of accounts for each financial year.
(2) The accounts of the Board shall be audited once a year by authorised auditors.
(3) As soon as the account of the Board have been audited, the Board shall send a copy thereof together with a copy of the report of the auditors to the Government and shall cause the accounts to be published in the official Gazette as may be prescribed.
(4) The Board shall comply with such directions as the Government, may, after perusal of the report of the auditor, think fit to issue.
- Concurrent and special Audit of Accounts.** 32. (1) Notwithstanding anything contained in Section 31, the Government may order that there shall be a concurrent audit of the accounts of the Board by such person as it thinks fit. The Government may also direct a special audit of the accounts of the Board relating to any particular transaction or a class of series of transaction or to a particular period.
(2) When an order is made under sub-section(1), the Board shall present or cause to be presented for audit

such accounts and shall furnish to the person appointed under sub-section(1) such information as the said person may require for the purpose of audit.

Investment of Funds.

33. All moneys belonging to the fund may be invested in the Nationalised Banks or as such as may be prescribed.

Utilization of Fund.

34. The fund shall not, without the previous approval of Government, be expended for any purpose other than those mentioned in the Ordinance.

Expenditure from the Fund.

35. (1) All expenses for the administration of the fund, fees and allowances of the Members of the Board, Salaries, Leave Salaries, Joining time pay, Travelling allowance, Compensatory Allowances, Charger allowance, Pension contribution and other benefits or personnel expenses, for the legitimate needs of the Board and the stationery expenses shall be met from the Administrative Account of the Fund and it shall not exceed five per cent. of its total expenses during that financial year.

(2) The amounts incurred by the State Government for the administration of the Fund shall be treated as a loan which shall be repaid from the Administration Account.

Administrative and Financial power of the Secretary.

36. (1) The Secretary of the Board may, without reference to the Board, sanction expenditure and contingencies supply services, purchase of articles and refund for administering the fund, subject to the amount as may be prescribed, to which, he may be authorized to sanction expenditure on any single item from time to time as may be specified under the Rule.

(2) The Secretary may also exercise such other administration and financial powers other than those specified in sub-rule (1) above, as may be delegated to him, from time to time as may be specified under the Rule.

(3) The Board may, from time to time delegate, subject to such conditions as specified under the Rule, administrative and financial powers to any other officer under its control and supervision to the extent considered necessary for its efficient functioning.

CHAPTER IX MISCELLANEOUS

Officers and employees of the Board to be public servant.

37. All officers and employees of the Board shall be deemed to be public servants within the meaning of Section 21 of the Indian Penal Code, 1860.

Protection of action taken in good faith.

38. (1) No suit, prosecution or other legal proceedings shall lie against any person for anything which is in good faith, done or intended to be done in pursuance of this Ordinance or any Rules or Order made there under.

(2) No suit or other legal proceedings shall lie against the Government or the Board for any damage caused or likely to be caused by anything which is, in good faith, done or intended to be done in pursuance of this Ordinance or any Rules or Order made there under.

Power of Board to make Rules.

39. (1) The Government may, by notification, make rules to carry out all or any of the purposes of this Ordinance.

(2) In particular and without prejudice to the generality of the foregoing power, such Rules be made for all or any of the following matters, namely:-

- (a) The allowances to the members of the Board other than the *ex-officio* members and the number and conditions of nomination of the representatives of the employers and employees under sub-section (4) of Section 6 of this Ordinance;
- (b) Disqualification for appointment as a member of the Board under Section 7 of this Ordinance;
- (c) Appointment of Officers and staffs of the Board under Section 10 of this Ordinance;
- (d) Investment of Funds under Section 33 of this Ordinance;
- (e) Utilization of Fund under Section 34 of this Ordinance;
- (f) expenses for the administration of the fund, fees and allowances of the Directors of the Board, Salaries, Leave Salaries, Joining time pay, Travelling allowance, Compensatory Allowances, Charger allowance, Pension contribution and other benefits or personnel expenses, for the legitimate needs of the Board and the stationery

expenses under Section 35 of this Ordinance;

- (g) the procedure to be followed at the meetings of the Board and the manner in which the Board shall conduct its business;
- (h) the conditions of service for the officers and staffs appointed by the Board under this Ordinance;
- (i) the powers and duties of the Secretary of the Board;
- (j) the registers and records to be maintained by the Board or its officers and staffs under this Ordinance including register to be kept separately for accounts;
- (k) the publication of the report of the activities of bodies financed from the Fund, together with a statement of receipts and expenditure of the Fund with statement of accounts; and

- (l) any other matter which is required to be, or may be, prescribed.

Power of the Board to alter/amend schemes.

40. The Board may, with the approval of the Government, may, make any alteration or amendment in any scheme for the welfare of the building workers.

Power to make Regulations.

41. (1) The Board, may, by notification, make regulations, not inconsistent with this Ordinance and Rules, for the purposes of this Ordinance.

(2) In particular and without prejudice to the generality of the foregoing power, such regulations may provide for:-

- (a) All matters expressly required or allowed by this Ordinance or Rules, to be made by regulations;
- (b) The terms and the conditions of appointment and service and the scales of pay of officers and staffs of the Board, including the payment of travelling and daily allowances in respect of journeys undertaken by such officers and staffs of the Board;
- (c) The procedure in regard to the transaction of business at the meeting of the Board including the quorum;
- (d) The supervision and control over the acts and proceedings of the officers and staffs of the

Board and the maintenance of discipline and conduct among the officers and staffs of the Board;

- (e) The purpose for which and the manner in which temporary association of persons may be made;
- (f) The duties, the functions, the terms and conditions of service of the members of the Committees;
- (g) The manner and the form relating to the maintenance of the accounts of the Board.

(3) No regulation or its cancellation or modification shall have effect until the same has been approved by the Government.

(4) The Government may, by notification, rescind any regulation made under this section and, thereupon, the regulation shall cease to have effect.

Saving of certain laws.

42. Nothing contained in this Ordinance shall effect the operation of any corresponding law in a State providing welfare schemes which are more beneficial to the building and other construction workers than those provided for them by or under this Ordinance.

Repeal and Savings.

43. (1) The Meghalaya Building and other Construction Workers' Welfare Board Ordinance, 2019 (Meghalaya Ordinance No. 1) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act.

Dated Raj Bhavan,
Shillong, the 6th August, 2019.



TATHAGATA ROY,
Governor of Meghalaya.

Dated Shillong,
The 9th August, 2019.

A. K. SANGMA,
Additional Secretary
to the Government of Meghalaya,
Law Department.